



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Saturday

2024 മാർച്ച് 30
30th March 2024

1199 മീനം 17
17th Meenam 1199

1946 ചൈത്രം 10
10th Chaithra 1946

നമ്പർ
No.

1218

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.55/2024/TAXES.

Dated, Thiruvananthapuram, 30th March, 2024.

17th Meenam, 1199.

S. R. O. No. 351/2024

In exercise of the powers conferred under sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely:-



- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

2. This notification shall be deemed to have come into force on the 1st day of October, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government of Kerala have decided to notify supply of online money gaming, supply of online gaming other than online money gaming, and supply of actionable claims in casinos under sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

The notification is intended to achieve the above object.

